

Financial Data Transparency*From Transparency Breeds Accountability*

www.nasa.gov

☒ Transparency ☐ Participation ☒ Collaboration

The Office of the Chief Financial Officer, established in accordance with the Chief Financial Officers Act of 1990 (Public Law 101-576) (CFO Act), provides leadership for the planning, analysis, justification, control, and reporting of all Agency fiscal resources; oversees all financial management activities relating to the programs and operations of the Agency; leads the budgeting and execution phases of the planning, programming, budgeting, and execution process; and monitors and reports the financial execution of the Agency budget.

Transparency and Accountability are among the hallmarks of the many Federal Government Acts such as the CFO Act and the Government Performance and Results Act (GPRA) of 1993..

The CFO Act requires agencies to among other things ensure data integrity through independent audit. The Government Performance and Results Act of 1993 requires NASA to issue plans on how we will spend our budget and the results we intended to achieve. The NASA Authorization Act of 2005 required the agency to provide life cycle cost estimates for our largest programs, and provide annual updates to these estimates, through annual budget request to the Congress. This Budget request data has been made public since that time. And finally, the Federal Funding Accountability and Transparency Act (FFATA) of 2006 required NASA to publicly display e its awards. NASA has complied with these laws and continues to work to improve access to our financial data.

Recently, as required, NASA has ensured financial data transparency around the enacted American Reinvestment and Recovery Act of 2009. The implementation of the Recovery Act, builds on the foundation laid by GPRA, the NASA Authorization Act of 2005 and the FFATA, with the addition of direct reporting by the recipients to FederalReporting.gov.

Overview

Each year NASA develops and issues a plan to spend budgeted resources based upon intended objectives outlined by Congress and the President. This process starts with a strategic plan that sets the mission and outlines an Agency's goals, outcomes, and objectives for at least five years. Our annual performance plan then describes the performance indicators and program outputs needed to achieve their goals, outcomes, and objectives. In addition to financial data, we outline the long-term strategic goals, multi-year outcomes, and Annual Performance Goals (APGs) in the NASA Congressional Budget Justification and tracks progress toward these goals in the Performance and Accountability Report (PAR). This l report includes performance information and audited financial statements, as well as a view of management challenges, and plans to overcome them.

The NASA Authorization Act of 2005, Section 103: Baselines and Cost Controls, was enacted to assure better management of our major programs. This important legislation provided a basis for transparency to the public, of the full life cycle cost that a program

would require to achieve its goals. Per the legislation, a baseline report is provided in the next budget cycle once a program has been approved to begin development. This is applicable to any project with an estimated lifecycle cost greater than \$250M. The ensuing Major Program Annual Report (MPAR) is required with the yearly budget request, to provide an update to the baseline report with adjustments to key program information such as life cycle cost, milestones, and deliverables.

The Federal Funding Accountability and Transparency Act (FFATA) of 2006 requires information on Federal awards be made available to the public via a single, searchable Web site. The searchable Web site the government has created is USAspending.gov. The data is largely from two sources:

- The Federal Procurement Data System, which contains information about Federal contracts.
- The Federal Assistance Award Data System, which contains information about Federal financial assistance such as grants, loans, insurance, and direct subsidies.

The American Recovery and Reinvestment Act of 2009 (Recovery Act), was signed into law by President Obama on February 17, 2009. We are fully implementing the requirements for the Recovery Act, as provided by Congress, and providing the American public transparency and accountability. Recipients of Recovery Act funding are required to submit data quarterly for any grants, loans, and federally awarded contracts through Federalreporting.gov.

Currently, the annual NASA Congressional Budget Justification includes, the MPAR, the annual PAR and information on the agency's awards are publicly available.. Collectively, these provide key financial information, and are found on the World Wide Web, as outlined below.

How This Fits into Open Government

Financial transparency and accountability efforts provide the public with information about how their tax dollars are spent. Collecting data about the various types of contracts, grants, loans, and other types of spending in our government will provide a broader picture of to the Federal spending processes. The ability to look at contracts, grants, loans, and other types of spending across many agencies, in greater detail, is a key ingredient to building public trust in government and credibility in the professionals who use these agreements.

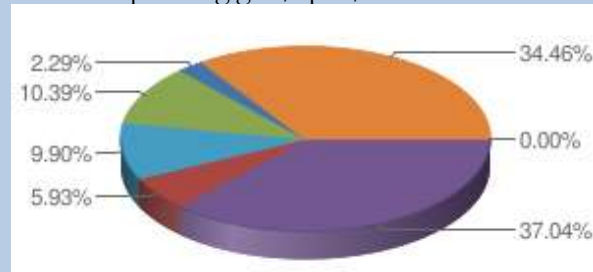


Open Government Goals

- Three months
 - Update the Recovery Act Program Plans to provide the public with the most current snapshot of NASA's activities to enact this initiative.
 - Publish the FY 2010 Annual Performance Plan Update to reflect changes to current year commitments due to budget actions.
 - Modify internal guidance and processes as necessary to incorporate recent and upcoming Office of Management and Budget (OMB) accountability and transparency requirements to further enhance Open Government.
 - Continue to work directly with OMB in modifying financial reporting models.
- Six months
 - Complete proposed FY 2011 Annual Performance Plan.
 - Utilize lessons-learned from NASA's implementation of the Recovery Act transparency elements in the development of the processes for Open.gov initiative.
- One year
 - Submit annual Performance and Accountability Report.
 - Deliver the Major Program Baseline and Annual Reports.
- Two years
 - Submit annual Performance and Accountability Report.

Fiscal Year 2009 Extent of Competition

www.usaspending.gov/fpds/



Example of USAspending.gov service, NASA's 2009 Extent of Competition

Total dollars: **\$14,867,479,006**

Total number of contractors: **4,140**

Total number of transactions: **31,134**

| | |
|--|-----------------|
| Available for everyone for competition | \$5,506,210,082 |
| Everyone could compete, but only one bid or offer was received | \$881,384,217 |
| Competition within a limited pool | \$1,471,861,649 |
| Actions necessary to continue existing competitive contracts for continuity (until the next one could be competed) | \$1,544,086,236 |
| Available only for groups such as disabled persons, prisoners, and regulated utilities | \$340,170,271 |
| Not competed for an allowable reason | \$5,123,550,850 |
| Not identified, soon to be addressed | \$215,700 |

Useful Links

1. Executive Office of the President Office of Management and Budget, Circular No. A-11-Preparation, Submission and Execution of the Budget:
www.whitehouse.gov/omb/circulars/a11/current_year/s200.pdf
2. NASA Annual Budget Request and Performance and Accountability Reports:
<http://www.nasa.gov/news/budget/index.html>
3. Guidance on Data Submission under the Federal Funding Accountability and Transparency Act (FFATA):
www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-19.pdf
4. NASA's Award Information on the web: usaspending.gov/
5. NASA Acquisition Internet Service (NAIS): <http://prod.nais.nasa.gov/>
6. Overview of the NASA's Implementation of the American Recovery and Reinvestment Act of 2009 (Recovery Act): www.nasa.gov/recovery/index.html
7. Federal-wide Information on the Implementation of the Recovery Act:
www.recovery.gov/
8. Recovery Act Funded Recipient Reporting: www.federalreporting.gov